

House Bill 1229

By: Representatives Channell of the 116th, Parrish of the 156th, Stephens of the 164th, Lunsford of the 110th, and Cooper of the 41st

A BILL TO BE ENTITLED

AN ACT

To amend Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to the imposition, rate, and computation of income tax, so as to provide for an income tax credit with respect to a physician who provides uncompensated medical services through a free health clinic; to provide for conditions and limitations; to provide for powers, duties, and authority of the state revenue commissioner with respect to the foregoing; to provide an effective date; to provide for applicability; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to the imposition, rate, and computation of income tax, is amended by adding a new Code section to read as follows:

"48-7-29.13.

(a) As used in this Code section, the term 'free health clinic' means a health clinic organized as a bona fide 501(c)(3) tax exempt organization which provides free medical care for indigent or uninsured persons.

(b) A taxpayer who is a physician who provides uncompensated medical services through a free health clinic shall be allowed a credit against the tax imposed by Code Section 48-7-20. The amount of such credit shall be \$25.00 per hour of time in providing such services.

(c) In no event shall the total amount of the tax credit under this Code section for a taxable year exceed the taxpayer's income tax liability. Any unused tax credit shall be allowed to be carried forward to apply to the taxpayer's succeeding years' tax liability. No such tax credit shall be allowed the taxpayer against prior years' tax liability.

(d) The commissioner shall be authorized to promulgate any rules and regulations necessary to implement and administer this Code section."

SECTION 2.

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2 This Act shall become effective upon its approval by the Governor or upon its becoming law
3 without such approval and shall be applicable to all taxable years beginning on or after
4 January 1, 2008.

SECTION 3.

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6 All laws and parts of laws in conflict with this Act are repealed.